

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

GREATER HOUSTON §
NEUROSURGERY CENTER, PA §
Plaintiff, §
§
vs. §
§
CIGNAHEALTH AND LIFE §
INSURANCE COMPANY, §
Defendant. §

PLAINTIFF'S ORIGINAL COMPLAINT

TO THE HONORABLE UNITED STATES DISTRICT JUDGE:

Comes now GREATER HOUSTON NEUROSURGERY CENTER, PA (hereinafter referred to as "GHNC" and/or "Plaintiff") and files this Original Complaint and complains of CIGNA (hereinafter referred to as "Cigna" and/or "Defendant) and for cause of action and in support thereof would show as follows:

I.

PARTIES

1. Plaintiff, GREATER HOUSTON NEUROSURGERY CENTER, PA is a Texas professional association who conducts business in Montgomery County, Texas.
2. Defendant, CIGNA HEALTH AND LIFE INSURANCE COMPANY is a foreign corporation who has registered with the Texas Department of Insurance and is thus qualified to transact business in Texas and is doing and/or has done business in Montgomery County, Texas. Defendant may be served with notice by serving its attorney for service in the State of Texas CT Corporation, 1999 Bryan Street, Suite 900, Dallas, Texas 75201-3136 and/or 350 North St. Paul Street, Dallas, Texas 75201.

II.

JURISDICTION

3. This Court has subject matter jurisdiction over this action pursuant to 29 U.S.C. §1331 (federal question) and the specific jurisdiction statute for claims of this type, 29 U.S.C. §1132(e). Further, venue is proper in this district pursuant to 28 U.S.C. § 1331(b)(2) in that a substantial part of the events giving rise to the claims herein occurred.

III.

FACTS

4. GHNC is a Texas professional association which provides neurosurgery services and treatment to patients throughout the greater Houston metropolitan region via its office and emergency medical on-call agreements with several hospitals. In particular, GHNC furnishes emergency neurosurgery services and treatments to patients admitted to the emergency room and main hospital at St. Luke's The Woodlands Hospital ("St. Luke's"). The physicians employed by GHNC maintain privileges at St. Luke's in order to provide emergency services should the need arise and if requested by St Luke's during the course and scope of the GHNC on-call agreement with St. Luke's. On or about October 29, 2015 patient P.M. presented to the St. Luke's emergency room. Upon evaluations and stabilization by the emergency room staff, P.M. was admitted to the hospital and GHNC was called to examine and evaluate P.M.'s condition.

5. On or about November 2, 2015, it was determined by GHNC that P.M. would benefit from a 2-staged procedure including an anterior interbody fusion and a separate posterior approach. Thereafter, Dr. Dare Adewumi of GHNC performed the first stage of the procedure which was of a higher risk due to the co-morbidities, including severe obesity, diabetes and hypertension. P.M. remained hospitalized at St. Luke's with GHNC providing all neurological treatment, services and evaluations. Thereafter, on November 4, 2015 the second stage of the

procedure was performed by Dr. Adewumi, with Dr. Peter Sheden providing surgical assistant services.

6. P.M. executed an “assignment of benefits” or similar document assigning to GHNC the right to bill the Cigna (P.M.’s insurance carrier, the Defendant herein), for the goods and services provided by GHNC. The assignment of benefits conveys to GHNC the insureds right to the benefits under the insureds insurance policy to be paid and/or reimbursed for the goods and services provided by GHNC. Therefore, GHNC is a beneficiary entitled to recover benefits under P.M.’s applicable healthcare plans.

7. GHNC properly submitted clean claims to Cigna for the services performed by Dr. Adewumi on November 2 and 4, 2015, respectively, and Dr. Sheden on November 4, 2015. While a portion of those claims has been paid, Cigna failed and refused to reimburse GHNC at the reasonable and customary rate as required by law and the terms of the applicable healthcare plan. Further, Cigna failed and refused to provide the correct late payment penalty and interest pursuant to Texas Prompt Pay laws. There is currently due and owing to GHNC from Cigna the amount of at least \$247,332.79 as of August 1, 2017, for services rendered.

8. Cigna agreed and/or is obligated to reimburse GHNC for the goods and services provided to P.M. Nevertheless, Cigna failed and refused to properly reimburse GHNC for the neurosurgical services provided to P.M. GHNC contends that its services as provided to P.M. were properly authorized and are medically necessary, thus covered and payable under the applicable healthcare plan.

9. GHNC fully satisfied Cigna’s requirements for payment of these amounts, and has performed all conditions precedent to the bringing of this action and its rights to recover damages have been satisfied. Further, Plaintiff exhausted all administrative remedies provided by Cigna.

Cigna's refusal to make proper payment of claims to GHNC is in violation of the healthcare plan of P.M. under which the benefits have been assigned by P.M. to GHNC. Cigna's continued refusal to make proper payment to GHNC for the valid claims which have been submitted is a breach of its fiduciary duty and abuse of discretion by the plan administrator.

10. Cigna failed and reused to provide proper reimbursement to GHNC for the neurological goods and services requested and received by P.M. Cigna has taken a position based on its internal procedures – independent from any policy or plan provision – that GHNC is not entitled to the usual and customary payment for the medical goods and services provided to P.M. The actions by Cigna in denying and refusing proper payment are an abuse of discretion, in breach of the Plan provisions and in breach of Federal and State law rules and regulations.

11. Despite the fact that Defendant received premium payments on behalf of P.M. and is obligated to GHNC to reimburse it for medically necessary products and services provided to P.M., Defendant failed and refused to properly pay the claims for the medically necessary medical goods and services provided by GHNC to P.M. As a result of Defendant's failure and refusal to make proper payment for the medically necessary claims and expenses of P.M. incurred by GHNC on November 2, 2015 and November 4, 2015, Plaintiff has been damaged in the amount of at least \$247,332.79, as of August 1, 2017, for medical goods and services rendered.

IV.

BREACH OF CONTRACT

12. Plaintiff re-alleges and incorporates by reference the foregoing paragraphs as if fully set forth herein.

13. Defendant contracted with and/or is obligated to GHNC to reimburse GHNC for services rendered to P.M. on November 2, 2015 and November 4, 2015. Furthermore, P.M.'s plan with Cigna provided that medically necessary services would be covered by Cigna. P.M.

has executed an “assignment of benefits” or similar document assigning to GHNC the right to bill the Cigna, the Defendant herein, for the goods and services provided by GHNC. The assignment of benefits conveys to GHNC the insureds right to the benefits under the insureds insurance policy to be paid and/or reimbursed for the goods and services provided by GHNC. Defendant has breached these obligations by failing to timely and properly pay the claims as submitted. As a result, Defendant proximately caused Plaintiff damages in the amount of at least \$247,332.79, as of August 1, 2017, for services rendered.

V.

SUIT ON SWORN ACCOUNT

14. Plaintiff re-alleges and incorporates by reference the foregoing paragraphs as if fully set forth herein.

15. Defendant contracted with and/or is obligated to GHNC for goods and services rendered to P.M. The medical services provided to P.M. were medically necessary and the prices charged by GHNC to Cigna were just and true, and usual, customary, and reasonable prices for the same or similar medical services in Montgomery County, Texas.

16. Attached hereto as Exhibits 1, 2 and 3 is a systematic record of all transactions for which Defendant is liable, including all lawful offsets, payments, and credits on the accounts.

17. Attached Exhibits 1, 2 and 3 represents records of the transactions that are substantially the same and/or similar to records Plaintiff systematically keeps in the ordinary course of business.

18. As of the date of this Complaint, the amount remains unpaid. The damages sought are liquidated, and this claim has been filed under oath.

VI.

WRONGFUL DENIAL OF ERISA BENEFITS

19. Plaintiff re-alleges and incorporates by reference the foregoing paragraphs as if fully set forth herein.

20. Defendant contracted with and/or is obligated to GHNC to reimburse GHNC for goods and services rendered to P.M. Furthermore, the terms of the P.M.'s healthcare plan with Cigna provided that authorized, medically necessary goods and services would be covered by Cigna. P.M. has executed an "assignment of benefits" or similar document assigning to GHNC the right to bill Cigna, the Defendant herein, for the neuro-surgical services provided by GHNC. The assignment of benefits conveys to GHNC the P.M.'s right to the benefits under the insureds insurance policy to be paid and/or reimbursed for the products and services provided by GHNC.

21. Under ERISA, 29 U.S.C. 1132(a)(1)(B), and the principles of federal common law developed thereunder, Defendant is obligated to fulfill its contractual promises with respect to benefits.

22. Defendant has wrongfully failed and refused to pay benefits due and owing to Plaintiff. By failing and refusing to provide the promised benefits to which Plaintiff is now entitled, Defendant is in violation of the provisions of ERISA and the federal common law arising from ERISA's preemption of state law regulation of pension and welfare benefits. Accordingly, the failure and refusal to pay benefits is an abuse of discretion and violates Defendant's fiduciary duties to Plaintiff as a beneficiary and was otherwise wrongful.

23. As a result of Defendant's breach, Plaintiff suffered and continues to suffer, serious damages and irreparable injuries, including but not limited to the loss and denial of benefits. Plaintiff seeks reimbursement and compensation for any and all benefits they would have received as a result of Defendant's failure to pay benefits in the amount of at least \$247,332.79, as

of August 1, 2017, for medical goods and services rendered.

VII.

ABUSE OF DISCRETION BY PLAN ADMINISTRATOR

24. Plaintiff re-alleges and incorporates by reference the foregoing paragraphs as if fully set forth herein.

25. Defendant has arbitrarily and capriciously breached the obligations to Plaintiff by refusing to pay amounts due and owing to Plaintiff. Defendant was required to pay the benefits set forth in P.M.'s healthcare plans that were assigned to Plaintiff. Defendant has arbitrarily and capriciously breached its obligations under the ERISA policy by failing to provide Plaintiff benefits and/or payments. Accordingly, the failure and refusal to pay benefits is an abuse of discretion, violates Defendant's fiduciary duties to Plaintiff as a beneficiary and was otherwise wrongful.

26. As a direct and proximate result of the aforementioned conduct of Defendant in failing to provide coverage and pay benefits to Plaintiff, Plaintiff has been damaged in an amount of at least \$247,332.79, as of August 1, 2017, for services rendered.

VIII.

BREACH OF FIDUCIARY DUTY

27. Plaintiff re-alleges and incorporates by reference the foregoing paragraphs as if fully set forth herein.

28. Under ERISA, 29 U.S.C.A. §1002(21)(A) and the principles of federal common law developed thereunder, Defendant is a fiduciary in that Defendant exercised discretionary authority and discretionary responsibility in the administration of the healthcare plans.

29. Under 29 U.S.C. §1104(a), Defendant owed Plaintiff a fiduciary duty to act solely in the interest of the plans' beneficiaries, and for the exclusive purpose of providing benefits to

participants and their beneficiaries with the care, skill, prudence and diligence of a prudent person in like circumstances.

30. Defendant breached its fiduciary duty to Plaintiff by failing to discharge its duties solely in the interest of its plan beneficiaries, and for the exclusive purpose of providing benefits to beneficiaries; by failing to use the care, skill, prudence and diligence of a prudent person under the prevailing circumstances; and by failing to act in accordance with their obligations under ERISA and the controlling federal law thereunder.

31. Defendant's failure to act solely in the interest of plan beneficiaries constitutes a breach of Defendant's fiduciary duties under ERISA and federal common law arising from ERISA. Defendant's conduct in attempting to avoid providing to Plaintiff the benefits to which it is entitled was willful, wanton, malicious and with complete indifference to the rights of Plaintiff.

32. As a result of Defendant's breach of fiduciary duty, Plaintiff has suffered and continues to suffer, serious damages and irreparable injuries, including but not limited to the loss and denial of benefits in an amount of at least \$247,332.79, as of August 1, 2017, for services rendered.

IX.

UNJUST ENRICHMENT

33. Plaintiff re-alleges and incorporates by reference the foregoing paragraphs as if fully set forth herein.

34. That pleading furthermore, and in the alternative, if the same be necessary and without waiving any of the foregoing, the Plaintiff alleges that the Defendant has an equitable obligation to pay GHNC for the treatment of P.M. P.M. has paid Cigna a premium for payment of covered benefits, and Cigna has refused to pay for covered benefits to P.M. GHNC bestowed a direct benefit upon Cigna by providing medical services necessary to fulfill Cigna's

contractual obligations to P.M. Cigna, by accepting GHNC's treatment of P.M.'s medical condition, wrongly received benefits without paying or fully paying for them. As such, GHNC is entitled to recover its damages.

35. Cigna received the benefit of the medical goods, wares, labor, services and materials from GHNC as described herein. Defendant has failed and refused to pay for these goods and services, all of which is to the unjust enrichment of the Defendant and to the detriment of the Plaintiff, and that the Defendant is obligated to pay for these goods, wares and merchandise, labor, services and materials, as unjust enrichment or *quantum meriut* to the damage of the Plaintiff in the amount of least \$247,332.79, as of August 1, 2017.

X.

**VIOLATIONS OF THE TEXAS PROMPT PAY STATUTE AND
TEXAS INSURANCE LAWS**

36. Plaintiff realleges and incorporates by reference the foregoing paragraphs as if fully set forth herein.

37. State statutes require insurers to promptly pay the clean claims of physicians and other health-care providers. GHNC seeks damages and enforcement for prompt payment for medical services rendered to P.M. Cigna has intentionally denied or delayed payments of GHNC clean claims for medical services provided to P.M. As such, GHNC is entitled to receive damages, attorney's fees, and statutory penalties. GHNC rendered neurological treatment in good faith to P.M., and timely submitted clean claims to Cigna and/or its agent. Cigna subsequently partially or fully failed to pay these same clean claims without good cause.

38. Without just and reasonable grounds for failing to pay claims to GHNC, by virtue of its actions and claims handling, Cigna has, in bad faith, violated the Texas Insurance Code

provisions applicable to prompt payment of health-care claims. GHNC is entitled to actual damages, statutory penalties and attorney's fees for Cigna's failure to promptly pay these claims for which they now sue.

39. Additionally, Cigna has engaged in acts or practices that violate provisions of Chapter 541 of the Texas Insurance Code. Specifically, Cigna misrepresented P.M.'s insurance coverage and benefits which caused GHNC actual damages. As a result of Cigna's breach of its obligations owed to Plaintiff, GHNC has been damaged in the amount of at least \$247,332.79 for medical services and treatment rendered to P.M. GHNC seeks judgment for the above amounts.

XI.

ATTORNEY'S FEES

40. Plaintiff re-alleges and incorporates by reference the foregoing paragraphs as if fully set forth herein.

41. 29 U.S.C. §1132(g)(1) authorizes this Court to award reasonable attorney's fees and costs of action to either party in an ERISA action.

42. As a result of Defendant's acts or omissions, Plaintiff has retained the services of legal counsel and has necessarily incurred attorney's fees and costs in bringing and pursuing this action. Further, Plaintiff anticipates incurring additional attorney's fees and costs in pursuing this action, the total amount of which is currently unknown. Plaintiff therefore requests and award of reasonable attorney's fees and costs, with a conditional award in the event of an appeal.

XII.

JURY DEMAND

43. Plaintiff demands a jury and has previously tendered the appropriate fee.

XIII.

CONDITIONS PRECEDENT

44. All conditions precedent to suit have been performed and/or waived.

XIV.

PRAYER

WHEREFORE, PREMISES CONSIDERED, Plaintiff, Greater Houston Neurosurgery Center, PA respectfully requests that the Court enter judgment against the Defendant for the following:

1. Grant judgment against Defendants in favor of Plaintiff with regard to its claims for breach of contract, wrongful denial of ERISA benefits, abuse of discretion by plan administrator, breach of fiduciary duty, suit on sworn account and unjust enrichment to include, but not limited to, all benefits (\$247,332.79), and other equitable relief to which it may show itself entitled under ERISA;
2. Pre-judgment interest as provided by law;
3. Attorney's fees with conditional awards in the event of appeal;
4. Post judgment interest as provided by law;
5. Costs of suit; and
6. Such other and further relief to which Plaintiff may be entitled.

Respectfully submitted,

**HENDERSHOT, CANNON, MARTIN &
HISEY P.C.**

/s/ Simon W. (Trey) Hendershot, III

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**ATTORNEYS FOR PLAINTIFF, GREATER
HOUSTON NEUROSURGERY CENTER, PA**

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**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

**GREATER HOUSTON
NEUROSURGERY CENTER, PA**
Plaintiff,

vs.

**CIGNAHEALTH AND LIFE
INSURANCE COMPANY,**
Defendant.

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AFFIDAVIT OF TINA ELIZABETH ASHLEY

State of TEXAS §
County of MONTGOMERY §

Before me, the undersigned notary, on this day personally appeared Tina Elizabeth Ashley, the affiant, whose identity is known to me. After I administered an oath, the affiant testified:

“My name is Tina Elizabeth Ashley. I am over 18 years of age, of sound mind, and capable of making this affidavit.

“The facts stated in this affidavit are within my personal knowledge and are true and correct.

“I serve as Billing Manager for Greater Houston Neurosurgery Center, PA.

“I acquired personal knowledge of these facts in serving as the Billing Manager for Greater Houston Neurosurgery Center, PA,

“I have read Plaintiff’s Original Complaint. The facts stated therein are within my personal knowledge and are true and correct.

“Plaintiff in this case is Greater Houston Neurosurgery Center, PA.

“Defendant in this case is Cigna Health and Life Insurance Company.

“This action is based on medical services provided, of which a systematic record was kept in the normal course of business.

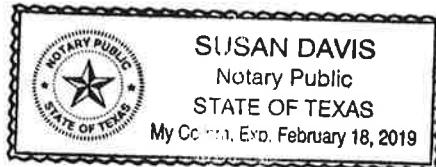
“The principal balance of \$247,332.79 is due on the account, an accounting of which is attached to the petition as **Exhibit 1, Exhibit 2, and Exhibit 3** and incorporated by reference, which is a true and correct copy of the systematic records kept within the normal course of business.

“The amounts due in **Exhibit 1, Exhibit 2, and Exhibit 3** are just and true, it is due, and all just and lawful offsets, payments, and credits have been allowed.”

I declare that, to the best of my knowledge and belief, the information contained herein is true, correct, and complete.


Signature of Affiant

SWORN TO AND SUBSCRIBED BEFORE ME, this, the 15th day of August, 2017




NOTARY PUBLIC IN AND FOR
THE STATE OF TEXAS
My commission expires 2/18/19

EXHIBIT 1

The Greater Houston Neurosurgery Center

9200 New Trails Drive Suite 100 The Woodlands TX 773815257
Tel: (281) 364-9509 Fax: (281) 364-0984

ACCOUNT INQUIRY
08/09/2017 8:5:
Account# 76630
Guarantor Information:

P M

Home Tel#:
Work Tel#:

Patient Information:

Patient# 76630

P M

Home Tel#:
Work Tel#:

Service Date	Voucher#	Provider	Chg Amt	Pmts/Adjs	Balance	Payor	Coverage Type	Billed Date	Age	Patient
11/02/2015	204130	ADEWUMI	\$165,046.00	\$99,840.00	\$65,206.00	TDI	Medical			0 Philip Makdisi

Location	Department	Place Of Svc	Refer. Dr.	Batch#	Voucher Status	Date Updated	Responsible Party	Co-Ins Amt	Co-Ins Paid	Void Batch#	Date Voided	Voided By
IP STL	ANeuroSX	IP STL	NJUKFRE	11-09-2015	Updated	11/23/2015	P M	\$0.00	\$0.00			

Claim#	Bill Media	Billing Prov	Local Use Text	Orig Voucher#	Orig Payor	Orig Bill Date	Orig Media
204130		ADEWUMI		204130	CIGNA	11/23/2015	Electronic

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/02/2015	22556	22	Arthrd Ant Min Discectomy Interbody Thor	M99.82	Other biomechanical lesions of thoracic region	SURGICAL	1.00	\$29,478.00	\$29,478.00	\$0

Diag2	Description	Diag3	Description	Diag4	Description
I10	Essential (primary) hypertension	E11.9	Type 2 diabetes mellitus without complications	E66.01	Morbid (severe) obesity due to excess calories

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
738.3	Deformity, Acquired, Chest/Rib	401.9	Hypertension, Essential Nos	250.00	Dm, Uncomplicated, Type II	278.01	Obesity, Morbid

Service Notes

03-25-2016 CIGNA EOB, INTEREST PAID \$699.31

06-03-16 LOCKBOX, CIGNA LETTER DATED 6/1/16, APPEAL RECEIVED ON 5/3/16,

UNDER REVIEW ALLOW 30 DAYS. CIGNA LETTER DATED 6/2/16/ REVIEW COMPLETED

APPEAL DENIED.

06-20-2016 AETNA EOB, PAID \$8.88 INTEREST VOUCHER # 204130

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/02/2015	22558	59,51,22	Arthrodesis Anterior Interbody Lumbar	M48.06	Spinal stenosis, lumbar region	SURGICAL	1.00	\$27,282.00	\$27,282.00	\$0

Diag2	Description	Diag3	Description	Diag4	Description
I10	Essential (primary) hypertension	E11.9	Type 2 diabetes mellitus without complications	E66.01	Morbid (severe) obesity due to excess calories

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description

724.02	Stenosis, Spinal, Lmbr, No Neuro Cl	401.9	Hypertension, Essential Nos	250.00	Dm, Uncomplicated, Type II	278.01	Obesity, Morbid
Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units
11/02/2015	22585	22	Arthrodesis Anterior Interbody Ea Addl N	M48.06	Spinal stenosis, lumbar region	SURGICAL	3.00

Diag2	Description	Diag3	Description	Diag4	Description		
I10	Essential (primary) hypertension	E11.9	Type 2 diabetes mellitus without complications	E66.01	Morbid (severe) obesity due to excess calories		
Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description		
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl	401.9	Hypertension, Essential Nos	250.00	Dm, Uncomplicated, Type II	278.01	Obesity, Morbid

Service Notes

1-31-16: CIGNA LTR DATED 12-31-15 / MRR / CLM# 8221532994580

3-30-16: \$0 EOB BATCH - CIGNA LTR STATES THAT ANTERIOR INSTRUMENTATION WAS NOT MEDICALLY NECESSARY.

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/02/2015	32900	59	Resection Ribs Extrapleural All Stages	M99.82	Other biomechanical lesions of thoracic region	SURGICAL	1.00	\$19,740.00	\$9,870.00	\$9,870

Diag2	Description	Diag3	Description	Diag4	Description
M43.10	Spondylolisthesis, site unspecified	M53.9	Dorsopathy, unspecified		
Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description
738.3	Deformity, Acquired, Chest/Rib	738.4	Spondylolisthesis, Acquired	724.9	Disorder, Back Nos

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/02/2015	22845		Anterior Instrumentation 2-3 Vertebral S	M48.06	Spinal stenosis, lumbar region	SURGICAL	1.00	\$13,152.00	\$0.00	\$13,152

Diag2	Description	Diag3	Description	Diag4	Description
M99.82	Other biomechanical lesions of thoracic region				

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl	738.3	Deformity, Acquired, Chest/Rib				

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/02/2015	22851		Application Intervertebral Biomechanical	M48.06	Spinal stenosis, lumbar region	SURGICAL	5.00	\$54,675.00	\$17,210.00	\$37,465

Diag2	Description	Diag3	Description	Diag4	Description
M99.82	Other biomechanical lesions of thoracic region				
Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl	738.3	Deformity, Acquired, Chest/Rib		

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/02/2015	20936		Autograft Spine Surgery Local From Same	M48.06	Spinal stenosis, lumbar region	SURGICAL	1.00	\$1,719.00	\$0.00	\$1,719

Diag2	Description			Diag3	Description		Diag4	Description	
Mapped ICD9-1	Description		Mapped ICD9-2	Description		Mapped ICD9-3	Description	Mapped ICD9-4	Description
M99.82	Other biomechanical lesions of thoracic region								
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl	738.3		Deformity, Acquired, Chest/Rib					

Service Notes

03-16-2016 CIGNA EOB, denied cpt 22558 and 22845--appeal

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adj	Amt E
- 11/02/2015	20930		Allograft For Spine Surgery Only Morseli	M48.06	Spinal stenosis, lumbar region	SURGICAL	1.00	\$1,000.00	\$0.00	\$1,000

Diag2	Description			Diag3	Description		Diag4	Description	
Mapped ICD9-1	Description		Mapped ICD9-2	Description		Mapped ICD9-3	Description	Mapped ICD9-4	Description
M99.82	Other biomechanical lesions of thoracic region								
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl	738.3		Deformity, Acquired, Chest/Rib					

Payment Date	Reference	Coverage Type	Insurance	Transaction	Pmt Amt	Transfer To	Trsf Amt	Batch#	Status	Date Updated	Void Batch#	Date Voided	Void By
01/31/2016	CIGNA LTR	Medical	CIGNA	Cigna Payment	\$0.00			01-31-2016	Updated	02/12/2016			adj 10
03/16/2016	EFT# 160312090032327	Medical	CIGNA	Cigna Payment	\$70,637.00			03-16-2016	Updated	03/29/2016			CIGNA
03/30/2016	CIGNA LTR	Medical	CIGNA	Cigna Payment	\$0.00			03-30-2016	Updated	04/07/2016			\$0 EOB
03/25/2016	Interest paid voucher 204130	Medical	CIGNA	Cigna Payment	\$699.31			03-25-2016	Updated	04/06/2016			CIGNA
03/25/2016	Interest paid voucher 204130	Medical	CIGNA	Cigna Adjustment	(\$699.31)			03-25-2016	Updated	04/06/2016			CIGNA
03/25/2016	Interest paid voucher 204130	Medical	CIGNA	Cigna Transfer		Self-Pay	\$94,409.00	03-25-2016	Updated	04/06/2016			CIGNA
03/25/2016	Interest paid voucher 204130		Self-Pay	Rebilled Claim				03-25-2016	Updated	04/06/2016			CIGNA
03/25/2016	TRANS TO Cigna		Self-Pay	Self Pay Transfer		CIGNA	\$94,409.00	03-25-2016	Updated	04/06/2016			CIGNA
03/25/2016	TRANS TO Cigna	Medical	CIGNA	Rebilled Claim				03-25-2016	Updated	04/06/2016			CIGNA
06/03/2016	CIGNA LETTERS DATED JUNE 1 AND JUNE 2, 2016	Medical	CIGNA	Cigna Payment	\$0.00			06-03-2016	Updated	06/16/2016			LOCKBOX
06/20/2016	EFT# 160616090035193	Medical	CIGNA	Cigna Payment	\$1,921.00			06-20-2016	Updated	07/07/2016			CIGNA 1
06/20/2016	EFT# 160616090035193	Medical	CIGNA	Cigna Transfer		Self-Pay	\$92,488.00	06-20-2016	Updated	07/07/2016			CIGNA 1
06/20/2016	EFT# 160616090035193		Self-Pay	Rebilled Claim				06-20-2016	Updated	07/07/2016			CIGNA 1
06/20/2016	trans to cigna		Self-Pay	Self Pay Transfer		CIGNA	\$92,488.00	06-20-2016	Updated	07/07/2016			CIGNA 3
06/20/2016	trans to cigna	Medical	CIGNA	Rebilled Claim				06-20-2016	Updated	07/07/2016			CIGNA 3
06/20/2016	EFT# 160616590035192 INTEREST PAID	Medical	CIGNA	Cigna Payment	\$8.88			06-20-2016	Updated	07/07/2016			CIGNA 3
06/20/2016	EFT# 160616590035192 INTEREST PAID	Medical	CIGNA	Cigna Adjustment	(\$8.88)			06-20-2016	Updated	07/07/2016			CIGNA 3

06/20/2016	EFT# 160616590035192 INTEREST PAID	Medical	CIGNA	Cigna Transfer	Self-Pay	\$92,488.00	06-20-2016	Updated 07/07/2016 CIGNA 3
06/20/2016	EFT# 160616590035192 INTEREST PAID		Self-Pay	Rebilled Claim			06-20-2016	Updated 07/07/2016 CIGNA 3
08/29/2016	22558 was billed in error		Self-Pay	Cigna Adjustment	\$27,282.00		08-29-2016	Updated 09/07/2016 ADJ
10/21/2016	FILED TO TDI ON 04-28-16		Self-Pay	Self Pay Transfer	TDI	\$65,206.00	10-21-2016	Updated 10/28/2016 adjust
10/21/2016	FILED TO TDI ON 04-28-16	Medical	TDI	Rebilled Claim			10-21-2016	Updated 10/28/2016 adjust

EXHIBIT 2

The Greater Houston Neurosurgery Center

9200 New Trails Drive Suite 100 The Woodlands TX 773815257
Tel: (281) 364-9509 Fax: (281) 364-0984

ACCOUNT INQUIRY
08/09/2017 8:5:
Account# 76630
Guarantor Information:

P M

Home Tel#:
Work Tel#:

Patient Information:

Patient# 76630

P M

Home Tel#:
Work Tel#:

Service Date	Voucher#	Provider	Chg Amt	Pmts/Adjs	Balance	Payor	Coverage Type	Billed Date	Age	Patient
11/04/2015	204260	A SHEDD	\$49,872.90	\$8,634.11	\$41,238.79	TDI	Medical			O. Philip Makdisi

Location	Department	Place Of Svc	Refer. Dr.	Batch#	Voucher Status	Date Updated	Responsible Party	Co-Ins Amt	Co-Ins Paid	Void Batch#	Date Voided	Voice By
IP STL	ANeuroSX	IP STL	NJUKFRE	11-09-2015	Updated	11/23/2015	P M	\$0.00	\$0.00			

Claim#	Bill Media	Billing Prov	Local Use Text	Orig Voucher#	Orig Payor	Orig Bill Date	Orig Media
204260		A SHEDD		204260	CIGNA	11/23/2015	Electronic

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt E
11/04/2015	22612	80,58	Arthrodesis Posterior/Posterolateral Lum	M43.10	Spondylolisthesis, site unspecified	SURGICAL	1.00	\$8,481.60	\$0.00	\$8,481

Diag2	Description	Diag3	Description	Diag4	Description
I10	Essential (primary) hypertension	E11.9	Type 2 diabetes mellitus without complications	E66.01	Morbid (severe) obesity due to excess calories

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
738.4	Spondylolisthesis, Acquired	401.9	Hypertension, Essential Nos	250.00	Dm, Uncomplicated, Type II	278.01	Obesity, Morbid

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt E
11/04/2015	22614	80	Arthrodesis Posterior/Posterolateral Ea	M43.10	Spondylolisthesis, site unspecified	SURGICAL	5.00	\$10,476.00	\$0.00	\$10,476

Diag2	Description	Diag3	Description	Diag4	Description
I10	Essential (primary) hypertension	E11.9	Type 2 diabetes mellitus without complications	E66.01	Morbid (severe) obesity due to excess calories

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
738.4	Spondylolisthesis, Acquired	401.9	Hypertension, Essential Nos	250.00	Dm, Uncomplicated, Type II	278.01	Obesity, Morbid

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt E
11/04/2015	22630	80,58,59	Arthrodesis Posterior Interbody Lumbar	M53.9	Dorsopathy, unspecified	SURGICAL	1.00	\$8,208.00	\$0.00	\$8,208

Diag2	Description			Diag3	Description			Diag4	Description		
M43.10	Spondylolisthesis, site unspecified										

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description			
724.9	Disorder, Back Nos	738.4	Spondylolisthesis, Acquired							
Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units			
- 11/04/2015	63042	80,58,59,50	Lamot Prtl Ffd Hrna8 Reexpl 1 Ntrspc Lmb	M96.1	Postlaminectomy syndrome, not elsewhere classified	SURGICAL	1.00	\$6,922.80	\$2,617.06	\$4,305

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description			
722.83	Syndrome, Postlaminectomy, Lumbar									
Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units			
- 11/04/2015	63044	80,50	Lamot W/Prtl Ffd Hrna8 Reexpl 1 Ntrspc E	M96.1	Postlaminectomy syndrome, not elsewhere classified	SURGICAL	1.00	\$2,308.80	\$880.11	\$1,428

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description			
722.83	Syndrome, Postlaminectomy, Lumbar									
Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units			
- 11/04/2015	22843	80	Posterior Segmental Instrumentation 7-12	M48.06	Spinal stenosis, lumbar region	SURGICAL	1.00	\$4,345.20	\$1,656.39	\$2,688

Diag2	Description			Diag3	Description			Diag4	Description		
M99.82	Other biomechanical lesions of thoracic region										
Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description				
724.02	Stenosis, Spinal, Lmbr, No Neuro CI	738.3	Deformity, Acquired, Chest/Rib								

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt E
- 11/04/2015	22851	80	Application Intervertebral Biomechanical	M48.06	Spinal stenosis, lumbar region	SURGICAL	1.00	\$3,280.50	\$1,250.53	\$2,029

Diag2	Description			Diag3	Description			Diag4	Description		
M99.82	Other biomechanical lesions of thoracic region										
Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description				
724.02	Stenosis, Spinal, Lmbr, No Neuro CI	738.3	Deformity, Acquired, Chest/Rib								

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt E
- 11/04/2015	63709	80,59	Rpr Dural/Csf Leak/Pseudomeningocele W/L	G96.11	Dural tear	SURGICAL	1.00	\$5,850.00	\$2,230.02	\$3,619

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
349.39	Other Dural Tear						

Payment Date	Reference	Coverage Type	Insurance	Transaction	Pmt Amt	Transfer To	Trsf Amt	Batch#	Status	Date Updated	Void Batch#	Date Voided	Void By
12/24/2015	EFT# 151222090028050	Medical	CIGNA	Cigna Payment	\$8,634.11			12-24-2015	Updated	01/15/2016			
10/21/2016	FILED TO TDI ON 04-28-16	Medical	CIGNA	Cigna Transfer		TDI	\$41,238.79	10-21-2016	Updated	10/28/2016	adjust		

10/21/2016 FILED TO TDI ON Medical TDI
04-28-16 Rebilled
Claim

10-21-2016 Updated 10/28/2016
adjust

EXHIBIT 3

The Greater Houston Neurosurgery Center

9200 New Trails Drive Suite 100 The Woodlands TX 773815257
Tel: (281) 364-9509 Fax: (281) 364-0984

ACCOUNT INQUIRY

08/09/2017 8:5:

Account# 76630

Guarantor Information:

P M

Home Tel#:
Work Tel#:

Patient Information:

Patient# 76630

P M

Home Tel#:
Work Tel#:

Service Date	Voucher#	Provider	Chg Amt	Pmts/Adjs	Balance	Payor	Coverage Type	Billed Date	Age	Patient
11/04/2015	204250	ADEWUMI	\$168,962.00	\$28,074.00	\$140,888.00	TDI	Medical		0	Philip Makdisi

Location	Department	Place Of Svc	Refer. Dr.	Batch#	Voucher Status	Date Updated	Responsible Party	Co-Ins Amt	Co-Ins Paid	Void Batch#	Date Voided	Voider By
IP STL	ANeuroSX	IP STL	NJUKFRE	11-09-2015	Updated	11/23/2015	P M	\$0.00	\$0.00			

Claim#	Bill Media	Billing Prov	Local Use Text	Orig Voucher#	Orig Payor	Orig Bill Date	Orig Media
204250		ADEWUMI		204250	CIGNA	11/23/2015	Electronic

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/04/2015	22612	58,22	Arthrodesis Posterior/Posteriorolateral Lum	M43.10	Spondylolisthesis, site unspecified	SURGICAL	1.00	\$28,272.00	\$0.00	\$28,272

Diag2	Description	Diag3	Description	Diag4	Description
I10	Essential (primary) hypertension	E11.9	Type 2 diabetes mellitus without complications	E66.01	Morbid (severe) obesity due to excess calories

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
738.4	Spondylolisthesis, Acquired	401.9	Hypertension, Essential Nos	250.00	Dm, Uncomplicated, Type II	278.01	Obesity, Morbid

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/04/2015	22614	22	Arthrodesis Posterior/Posteriorolateral Ea	M43.10	Spondylolisthesis, site unspecified	SURGICAL	5.00	\$34,920.00	\$0.00	\$34,920

Diag2	Description	Diag3	Description	Diag4	Description
I10	Essential (primary) hypertension	E11.9	Type 2 diabetes mellitus without complications	E66.01	Morbid (severe) obesity due to excess calories

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
738.4	Spondylolisthesis, Acquired	401.9	Hypertension, Essential Nos	250.00	Dm, Uncomplicated, Type II	278.01	Obesity, Morbid

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adjs	Amt I
11/04/2015	22630	58,59	Arthrodesis Posterior Interbody Lumbar	M53.9	Dorsopathy, unspecified	SURGICAL	1.00	\$27,360.00	\$0.00	\$27,360

Diag2	Description			Diag3	Description			Diag4	Description		
M43.10	Spondylolisthesis, site unspecified										

Mapped ICD9-1	Description		Mapped ICD9-2	Description		Mapped ICD9-3	Description		Mapped ICD9-4	Description	
724.9	Disorder, Back Nos		738.4	Spondylolisthesis, Acquired							

Service Notes

3-30-16: \$0 EOB BATCH - CIGNA LTR DATED 3-14-16 / LTR STATES THAT HEMILAMI

WAS DND AS NOT MEDICALLY NECESSARY.

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adj	Amt E
11/04/2015	63042	58,59,50	Lamot Prtl Ffd Hrn8 Reexpl 1 Ntrspc Lmb	M96.1	Postlaminectomy syndrome, not elsewhere classified	SURGICAL	1.00	\$23,076.00	\$9,590.00	\$13,486

Mapped ICD9-1	Description		Mapped ICD9-2	Description		Mapped ICD9-3	Description		Mapped ICD9-4	Description	
722.83	Syndrome, Postlaminectomy, Lumbar										

Service Notes

1-31-16: CIGNA LTR DATED 12-31-15 / MRR / CLM# 8221532994546

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adj	Amt E
11/04/2015	63044	50	Lamot W/Prtl Ffd Hrn8 Reexpl 1 Ntrspc E	M96.1	Postlaminectomy syndrome, not elsewhere classified	SURGICAL	1.00	\$7,696.00	\$0.00	\$7,696

Mapped ICD9-1	Description		Mapped ICD9-2	Description		Mapped ICD9-3	Description		Mapped ICD9-4	Description	
722.83	Syndrome, Postlaminectomy, Lumbar										

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adj	Amt E
11/04/2015	22843		Posterior Segmental Instrumentation 7-12	M48.06	Spinal stenosis, lumbar region	SURGICAL	1.00	\$14,484.00	\$14,484.00	\$0

Diag2	Description			Diag3	Description			Diag4	Description		
M99.82	Other biomechanical lesions of thoracic region										

Mapped ICD9-1	Description		Mapped ICD9-2	Description		Mapped ICD9-3	Description		Mapped ICD9-4	Description	
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl		738.3	Deformity, Acquired, Chest/Rib							

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adj	Amt E
11/04/2015	22851		Application Intervertebral Biomechanical	M48.06	Spinal stenosis, lumbar region	SURGICAL	1.00	\$10,935.00	\$4,000.00	\$6,935

Diag2	Description			Diag3	Description			Diag4	Description		
M99.82	Other biomechanical lesions of thoracic region										

Mapped ICD9-1	Description		Mapped ICD9-2	Description		Mapped ICD9-3	Description		Mapped ICD9-4	Description	
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl		738.3	Deformity, Acquired, Chest/Rib							

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adj	Amt E
11/04/2015	63709	59	Rpr Dural/Csf Leak/Pseudomeningocele W/L	G96.11	Dural tear	SURGICAL	1.00	\$19,500.00	\$0.00	\$19,500

Mapped ICD9-1	Description		Mapped ICD9-2	Description		Mapped ICD9-3	Description		Mapped ICD9-4	Description	
349.39	Other Dural Tear										

Dates of Service	Procedure	Mods	Description	Diag1	Description	TOS	Units	Fee Amt	Pmts/Adj	Amt E

- 11/04/2015 20936 Autograft Spine Surgery Local M48.06 Spinal stenosis, lumbar region SURGICAL 1.00 \$1,719.00 \$0.00 \$1,719
From Same

Diag2	Description	Diag3	Description	Diag4	Description
M99.82	Other biomechanical lesions of thoracic region				

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl	738.3		Deformity, Acquired, Chest/Rib			

Dates of Service Procedure Mods Description Diag1 Description TOS Units Fee Amt Pmts/Adj Amt E

- 11/04/2015 20930 Allograft For Spine Surgery Only M48.06 Spinal stenosis, lumbar region SURGICAL 1.00 \$1,000.00 \$0.00 \$1,000
Morselli

Diag2	Description	Diag3	Description	Diag4	Description
M99.82	Other biomechanical lesions of thoracic region				

Mapped ICD9-1	Description	Mapped ICD9-2	Description	Mapped ICD9-3	Description	Mapped ICD9-4	Description
724.02	Stenosis, Spinal, Lmbr, No Neuro Cl	738.3		Deformity, Acquired, Chest/Rib			

Payment Date	Reference	Coverage Type	Insurance	Transaction	Pmt Amt	Transfer To	Trsf Amt	Batch#	Status	Date Updated	Void Batch#	Date Voided	Void By
01/31/2016	CIGNA LTR	Medical	CIGNA	Cigna Payment	\$0.00			01-31-2016	Updated	02/12/2016			
								adj 10					
03/14/2016	EFT 160310090034217	Medical	CIGNA	Cigna Payment	\$28,074.00			03-14-16	Updated	03/25/2016			
03/30/2016	CIGNA LTR	Medical	CIGNA	Cigna Payment	\$0.00			03-30-2016	Updated	04/07/2016			
03/21/2016	INTEREST PAID	Medical	CIGNA	Cigna Payment	\$203.82			03-21-2016	Updated	04/01/2016			
03/21/2016	INTEREST PAID	Medical	CIGNA	Cigna Adjustment	(\$203.82)			03-21-2016	Updated	04/01/2016			
10/21/2016	TDI FILED ON 04-28-2016	Medical	CIGNA	Cigna Payment	\$0.00			10-21-2016	Updated	10/28/2016			
10/21/2016	TDI FILED ON 04-28-2016	Medical	CIGNA	Cigna Transfer		TDI	\$140,888.00	10-21-2016	Updated	10/28/2016			
10/21/2016	TDI FILED ON 04-28-2016	Medical	TDI	Rebilled Claim				10-21-2016	Updated	10/28/2016			
								adjust					

